

IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

MICHELLE JOHNSON,

Defendant.

Case No. 1:23-cv-00107-SKO

ORDER TO SHOW CAUSE

You, Michelle Johnson, are hereby notified that the United States has petitioned this Court for an Order allowing the Internal Revenue Service to LEVY upon the real property located at 2130 W. Glenwood Avenue, Turlock, California 95380, in order to sell your interest to satisfy all or part of your unpaid tax liabilities.

This Court has examined the Petition of the United States and accompanying Declaration, and it is hereby ORDERED that you have twenty-five (25) days from the date this Order is served upon you to file with the Clerk of Court a written OBJECTION TO PETITION. Any written OBJECTION TO PETITION should demonstrate either that:

- A. Your liability has been satisfied; OR
- B. You have other assets from which the unpaid tax liabilities can be satisfied; OR
- C. Applicable laws and administrative procedures relevant to the levy were not followed by the Internal Revenue Service.

1 It is further ORDERED that if you file a written OBJECTION TO PETITION with the
2 Clerk of Court, then the Court will hold a hearing, at which you must appear, on July 12, 2023,
3 at 9:30 A.M at the Robert E. Coyle Federal Courthouse located at 2500 Tulare Street, Fresno
4 CA 93721, in the courtroom of the undersigned, to consider your objection.

5 It is FURTHER ORDERED that, in addition to filing your OBJECTION TO PETITION
6 with the Clerk of Court, you must also mail a copy of your OBJECTION TO PETITION to the
7 attorney for the United States, KENTON MCINTOSH, U.S. Department of Justice, Tax Division,
8 P.O. Box 683, Washington, D.C. 20044, on or before the filing date.

9 A copy of this Order, together with the Petition and its exhibits, shall be served in
10 accordance with Rule 4(e) of the Federal Rules of Civil Procedure. Pursuant to Rule 4.1(a), the
11 Court hereby appoints IRS Revenue Officer Felicia Fleming, or any other person designated by
12 the IRS, to effect service in this case.

13 **If you do not file an OBJECTION TO PETITION within thirty (25) days of the date**
14 **that this Order is served upon you, or if you file an OBJECTION TO PETITION but fail to**
15 **appear before the Court as instructed, the Court will enter an ORDER APPROVING AN**
16 **INTERNAL REVENUE SERVICE LEVY ON THE REAL PROPERTY LOCATED AT**
17 **2130 W. Glenwood Avenue, Turlock, California 95380.**

18 IT IS SO ORDERED.

19 Dated: April 27, 2023

20 /s/ Sheila K. Oberto
21 UNITED STATES MAGISTRATE JUDGE
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